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AUG 1:5 2006

Our ref: KON-1615C(DIV) Client's ref: P4518-001-0102

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of: T. SHIBUE, et al :

Art Unit: 1756

Appln. No. : 10/808,498

Filed : March 24, 2004

Examiner: John A. McPherson

: Optical Film and Liquid :Dated : August 15, 2006

Crystal Display Using The Same

CERTIFICATE OF FACSIMILE TRANSMISSION I hereby certify that this document is being facsimile transmitted to the Commissioner of Patents on the date shown below.

August 15, 2006 LUCAS & MERCANTI, LLP

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Hon. Commissioner of Patents P.O. Box 1450 Alexandria, VA 22312-1450

Sir:

For

This is in response to a Notice of Non-Compliant dated August 10, 2006 in the above-identified case.

It was noted that the last page of the Remarks of the amendment filed on August 3, 2006 was not signed. Attached hereto, is a copy of the Amendment filed August 3, 2006 wherein the last page bears the signature.

Should any fees or extensions of time or fees be necessary in order to maintain this Application in pending condition, appropriate requests are hereby made authorization is given to debit account #02-2275.

Respectfully submitted,

LUCAS & MERCANTI, LLP

By:

Donald C. Lucas, Reg. # 31,275

(Attorney for Applicants) 475 Park Avenue South

New York, New York 10016

Tel. # (212) 661-8000

DCL/mr

Encl: Copy of Response dated August 3, 2006 (pages 1 through 30)

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August 3, 2006 LUCAS & MERCANTI, LLP

RESPONSE

Hon. Commissioner of Patents P.O. Box 1450 Alexandria, VA 22312-1450

Sir:

This is in response to an Office Action dated May 3, 2006 in the above-identified case. Attached are Claim Amendments, PTO Form 2038, and Remarks, each starting on a separate page.